

same become due and payable, the commission under the hand of its chairman, may certify the same in duplicate and forward one copy thereof to the Clerk of the Superior Court of the county in which the delinquent resides or has property, and additional copies for each county in which the commission has reason to believe such delinquent has property located, which copy so forwarded to the Clerk of the Superior Court shall be immediately docketed by said clerk and indexed on the cross-index of judgment, and from the date of such docketing shall constitute a preferred lien upon any property which said delinquent may own in said county, with the same force and effect as a judgment rendered by the Superior Court. The duplicate of said certificate shall be forwarded by the commission to the sheriff or sheriffs of such county, or counties, and in the hands of such sheriff shall have all the force and effect of an execution issued to him by the Clerk of the Superior Court upon the judgment of the Superior Court duly docketed in said county. A return of such execution shall be made to the commission together with all moneys collected thereunder.

Contributions or penalties 30 days delinquent, when certified to Clerk of Superior Court and docketed, given effect of judgment liens.

Duplicate certificates in hands of sheriff given effect of execution issued upon judgment.

Return made to commission.

(c) *Priorities Under Legal Dissolution or Distributions.* In the event of any distribution of an employer's assets pursuant to an order of any court under the laws of this State, including any receivership, assignment for benefit of creditors, adjudicated insolvency, composition, or similar proceeding, contributions then or thereafter due shall be paid in full prior to all other claims except taxes, and claims for remuneration of not more than two hundred and fifty dollars to each claimant, earned within six months of the commencement of the proceeding. In the event of an employer's adjudication in bankruptcy, judicially confirmed extension proposal, or composition, under the Federal Bankruptcy Act of one thousand eight hundred and ninety-eight, as amended, contributions then or thereafter due shall be entitled to such priority as is provided in section sixty-four (b) of that act (U. S. C., Title II, Sec. 104 (b) ), as amended.

Under legal dissolution, etc., contributions given priority. Two exceptions.

In bankruptcy; priority governed by Federal Bankruptcy Act.

(d) *Refunds.* If not later than one year after the date on which any contributions or interest thereon became due, an employer who has paid such contributions or interest thereon shall make application for an adjustment thereof in connection with subsequent contribution payments, or for a refund thereof because such adjustment cannot be made, and the commission shall determine that such contributions or interest or any portion thereof was erroneously collected, the commission shall allow such employer to make an adjustment thereof, without interest, in connection with subsequent contribution payments by him, or if such adjustment cannot be made, the commission shall refund said amount, without interest, from the fund. For like cause and within the same period, adjustment or refund may be so made on the commission's own initiative.

Refunds and adjustments provided for, upon application by employer, within one year after due date.

Refunds or adjustments on commission's initiative.